EXHIBIT A

Time Detail



Invoice: 4044324 08/07/2025

Client: 125264

Big Lots, Inc. Creditors' Committee

N/A

Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

Task / Date	Desc. / Name	Hours	Amount	Description
B110 07/21/25	Case Administration K. Going	1.20	2,232.00	Review recent case filings (.8); internal discussion on next steps for case (.4).
B130 07/31/25	Asset Disposition S. Lutkus	0.70	1,277.50	Conference in office with N. Rowles re matters relevant to DPW e-mail in respect of settlement of GBRP dispute (.2); multiple e-mail messages with N. Rowles and DPW team re same (.1); cursory review of stipulation in connection with same (.4).
B140 07/27/25	Relief from Stay/Adequate Protection Proceedings N. Rowles	0.40	578.00	Review recent orders on multiple stay relief motions (.4).
B140 07/28/25	Relief from Stay/Adequate Protection Proceedings N. Rowles	0.40	578.00	Review recent orders on stay relief motion and new motions for relief from stay (.4).



Task / Date	Desc. / Name	Hours	Amount	Description
B150 07/09/25	Mtgs/Communications w/Creditor E. Shereff	3.70	4,699.00	Draft skeleton outline for Committee presentation (3.7).
B150 07/10/25	Mtgs/Communications w/Creditor N. Rowles	0.30	433.50	Teleconference with J. Haims re presentation for Committee re D&O claims negotiations (.1); correspondence with J. Haims and E. Shereff re same (.2).
B150 07/11/25	Mtgs/Communications w/Creditor J. Haims	2.00	4,030.00	Work on UCC presentation and report (1.7); correspondence regarding same (.3).
B150 07/11/25	Mtgs/Communications w/Creditor E. Shereff	3.80	4,826.00	Prepared slidedeck for Committee (3.8).
B150 07/12/25	Mtgs/Communications w/Creditor J. Haims	0.50	1,007.50	Work on UCC presentation and report (.4); correspondence regarding same (.1).
B150 07/14/25	Mtgs/Communications w/Creditor E. Shereff	0.90	1,143.00	Outline power point presentation (.9).



Task / Date	Desc. / Name	Hours	Amount	Description
B150 07/14/25	Mtgs/Communications w/Creditor N. Rowles	1.00	1,445.00	Draft Committee update email (.5); review third motion to extend exclusivity period in connection with same (.3); multiple correspondence with MWE, Cole Schotz, and FTI teams re same and re conversations with creditors (.2).
B150 07/15/25	Mtgs/Communications w/Creditor N. Rowles	0.30	433.50	Zoom conference with E. Shereff re Committee presentation re D&O claims negotiations (.3).
B150 07/15/25	Mtgs/Communications w/Creditor E. Shereff	0.50	635.00	Communicate with team members re Committee presentation (.5).
B150 07/16/25	Mtgs/Communications w/Creditor E. Shereff	3.10	3,937.00	Legal research for Committee powerpoint presentation (3.1).
B150 07/17/25	Mtgs/Communications w/Creditor J. Haims	0.30	604.50	Correspondence about D&O claims presentation and strategy (.3).
B150 07/17/25	Mtgs/Communications w/Creditor E. Shereff	5.00	6,350.00	Legal research re fiduciary duty for presentation (2.6); analyze precedent for use in presentation (2.4).



Task / Date	Desc. / Name	Hours	Amount	Description
B150 07/17/25	Mtgs/Communications w/Creditor N. Rowles	0.40	578.00	In-office conference with S. Lutkus re presentation to Committee re D&O claims negotiations (.2); email correspondence with general unsecured creditor re case status (.2).
B150 07/18/25	Mtgs/Communications w/Creditor E. Shereff	2.90	3,683.00	Compile statistics and dates of D&O investigation for presentation (2.1); synthesized key points from letters and complaint into slides (.8).
B150 07/20/25	Mtgs/Communications w/Creditor N. Rowles	1.30	1,878.50	Review and comment on draft presentation for Committee re D&O claims negotiations (1.1); email correspondence with E. Shereff re same (.2).
B150 07/21/25	Mtgs/Communications w/Creditor J. Haims	1.00	2,015.00	Continue to work on draft presentation (1.0).
B150 07/21/25	Mtgs/Communications w/Creditor N. Rowles	1.70	2,456.50	Revise draft presentation to Committee re D&O claims negotiations (1.4); multiple email correspondence with E. Shereff re same (.2); email correspondence with S. Lutkus re same (.1).
B150 07/21/25	Mtgs/Communications w/Creditor E. Shereff	3.60	4,572.00	Legal research re Ohio fiduciary laws in connection with presentation (3.6).



Task / Date	Desc. / Name	Hours	Amount	Description
B150 07/22/25	Mtgs/Communications w/Creditor J. Haims	1.00	2,015.00	Continue to work on draft D&O investigation presentation (.8); correspondence regarding same (.2).
B150 07/22/25	Mtgs/Communications w/Creditor E. Shereff	3.30	4,191.00	Revise draft Committee presentation (3.3).
B150 07/23/25	Mtgs/Communications w/Creditor J. Haims	3.50	7,052.50	Review and revise draft D&O investigation presentation (3.2); correspondence regarding same (.3).
B150 07/24/25	Mtgs/Communications w/Creditor J. Haims	2.00	4,030.00	Continue to review and revise draft D&O investigation presentation (1.8); correspondence regarding same (.2).
B150 07/25/25	Mtgs/Communications w/Creditor S. Lutkus	2.10	3,832.50	Review and revise draft Committee presentation in respect of investigation of potential D&O claims (1.8); multiple internal e-mail messages (with D. Azman, J. Haims, and N. Rowles) re matters relevant to same (.3).
B150 07/25/25	Mtgs/Communications w/Creditor J. Haims	2.00	4,030.00	Continue to work on draft Committee presentation (2.0).



Task / Date	Desc. / Name	Hours	Amount	Description
B150 07/27/25	Mtgs/Communications w/Creditor J. Haims	1.00	2,015.00	Continue to work on draft Committee presentation (.8); correspondence regarding same and strategy (.2).
B150 07/28/25	Mtgs/Communications w/Creditor J. Haims	3.00	6,045.00	Review and revise drafts of Committee presentation (2.6); correspondence regarding same (.4).
B150 07/28/25	Mtgs/Communications w/Creditor N. Rowles	3.20	4,624.00	Participate in conference call with S. Lutkus and J. Haims re presentation for Committee re D&O claims (.7); revise presentation for Committee (2.5).
B150 07/28/25	Mtgs/Communications w/Creditor S. Lutkus	2.60	4,745.00	Zoom conference with J. Haims and N. Rowles re revisions to draft Committee presentation in respect of D&O investigation (.7); follow-up telephone conference with N. Rowles re same (.2); multiple follow-up e-mail messages with N. Rowles and J. Haims re matters relevant to same (.3); receipt and review of revised draft presentation (1.4).
B150 07/29/25	Mtgs/Communications w/Creditor J. Haims	4.00	8,060.00	Review and revise drafts of Committee presentation (3.7); correspondence regarding same (.3).



Task / Date	Desc. / Name	Hours	Amount	Description
B150 07/29/25	Mtgs/Communications w/Creditor E. Shereff	3.20	4,064.00	Continue to revise D&O presentation for Committee (3.2).
B150 07/29/25	Mtgs/Communications w/Creditor S. Lutkus	2.60	4,745.00	Conference in office with J. Haims re matters relevant to draft Committee presentation in respect of investigation results (.6); follow up conference in office with N. Rowles re matters relevant to same (.2); multiple e-mail messages from/to J. Haims and N. Rowles re same (.2); retrieve and review GBRP sale documents in connection with same (1.6).
B150 07/30/25	Mtgs/Communications w/Creditor J. Haims	2.00	4,030.00	Review and revise drafts of Committee presentation (1.7); correspondence regarding same, Committee meeting, and strategy (.3).
B150 07/30/25	Mtgs/Communications w/Creditor E. Shereff	3.40	4,318.00	Revise Committee powerpoint to reflect comments (3.4).
B150 07/31/25	Mtgs/Communications w/Creditor E. Shereff	2.20	2,794.00	Perform legal research to confirm point for presentation (2.2).



Task / Date	Desc. / Name	Hours	Amount	Description
B150 07/31/25	Mtgs/Communications w/Creditor N. Rowles	2.60	3,757.00	Analyze recent pleadings, orders, and other filings, including notice of second interim distribution, motions for relief from stay, stipulations resolving stay relief motions, objection to proof of claim of Lipp CDS, and order extending Debtors' exclusivity periods (1.9); draft email to Committee re same (.6); revise email to Committee re same in accordance with team comments (.1).
B160 07/08/25	Fee/Employment Applications D. Hurst	2.10	3,906.00	Review McDermott June time detail for privilege and compliance with local rules (1.4); begin to review and revise McDermott June fee application (.7).
B160 07/08/25	Fee/Employment Applications N. Rowles	0.40	578.00	Multiple email correspondence with S. Newman re status of Committee's professionals' second interim fee application (.3); correspondence with DPW team re same (.1)
B160 07/09/25	Fee/Employment Applications N. Rainey	0.20	110.00	Correspond with S. Cushman re LEDES file for MWE's eighth monthly fee application (.1); email correspondence with the US Trustee's office to provide same (.1).
B160 07/10/25	Fee/Employment Applications D. Hurst	1.80	3,348.00	Review revised McDermott June time detail for privilege and compliance with local rules (.7); review and revise McDermott June fee application (1.1).



Task / Date	Desc. / Name	Hours	Amount	Description
B160 07/10/25	Fee/Employment Applications N. Rowles	0.50	722.50	Revise draft proposed order on MWE second interim fee application (.4); correspondence with Cole Shotz team re same (.1).
B160 07/13/25	Fee/Employment Applications C. Catanese	1.70	1,946.50	Draft and revise task descriptions for monthly fee application (1.7).
B160 07/14/25	Fee/Employment Applications N. Rowles	0.90	1,300.50	Revise task code descriptions for MWE ninth monthly fee statement (.7); correspondence with D. Hurst re same (.2).
B160 07/14/25	Fee/Employment Applications C. Catanese	0.50	572.50	Revise task descriptions for monthly fee application (.5).
B160 07/15/25	Fee/Employment Applications D. Hurst	1.40	2,604.00	Review and revise McDermott June fee application (1.2); draft correspondence to N. Rowles re same (.1); draft correspondence to D. Azman, K. Going re same (.1).
B160 07/16/25	Fee/Employment Applications D. Hurst	0.20	372.00	Draft multiple correspondence to N. Rowles re timing for filing of McDermott June fee application, related matters (.2).



Task / Date	Desc. / Name	Hours	Amount	Description
B160 07/16/25	Fee/Employment Applications N. Rainey	0.40	220.00	Prepare exhibit for MWE's June fee application (.3); correspond with D. Hurst re same (.1).
B160 07/23/25	Fee/Employment Applications D. Hurst	1.20	2,232.00	Review and finalize McDermott June fee application (1.1); draft correspondence to N. Rowles re same (.1).
B160 07/24/25	Fee/Employment Applications N. Rowles	0.60	867.00	Review MWE June monthly fee application (.3); email correspondence with M. Solimani re filing same (.1); email correspondence with D. Hurst re MWE second interim fee application and May monthly fee application (.1); email correspondence with K. Winiarski re same (.1).
B160 07/25/25	Fee/Employment Applications N. Rowles	0.90	1,300.50	Analyze MWE second interim fee application and MWE May monthly fee application in connection with matters relating to payment re same (.5); email correspondence with D. Hurst re same (.2); email correspondence with Alix Partners re same (.2).
B160 07/29/25	Fee/Employment Applications D. Hurst	1.60	2,976.00	Begin to review and revise McDermott third interim fee application (1.6).



Task / Date	Desc. / Name	Hours	Amount	Description
B160 07/31/25	Fee/Employment Applications N. Rowles	1.00	1,445.00	Review and revise draft supplemental disclosure declaration (.8); teleconference with N. Rainey re same (.2).
B190 07/09/25	Other Contested Matters J. Haims	0.40	806.00	Review response to demand letter (.3); correspondence to litigation team regarding same (.1).
B190 07/09/25	Other Contested Matters S. Lutkus	0.20	365.00	Receive and cursory review of Debtor correspondence re draft D&O complaint (.1); e-mail correspondence from/to L. Hu (FTI) re same (.1).
B190 07/10/25	Other Contested Matters J. Haims	1.00	2,015.00	Correspondence re response to demand letter, proposed counter (1.0).
B190 07/17/25	Other Contested Matters S. Lutkus	0.30	547.50	Conference in office with N. Rowles re matters relevant to D&O settlement offer (.2); e-mail correspondence with D. Azman re matters relevant to same (.1).
B190 07/25/25	Other Contested Matters J. Haims	0.50	1,007.50	Review correspondence with D&O counsel (.2); correspondence regarding same and strategy (.1); research re same (.2).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 07/29/25	Other Contested Matters N. Rowles	0.40	578.00	Meeting with S. Lutkus re D&O claims investigation (.2); research related to same (.2).
B190 07/30/25	Other Contested Matters S. Lutkus	0.40	730.00	Multiple e-mail messages with J. Haims and N. Rowles re matters relevant to preparation of Committee investigation report (.2); conference in office with N. Rowles re matters relevant to same (.1); telephone conference with D. Azman re: same (.1).
B190 07/30/25	Other Contested Matters J. Haims	1.00	2,015.00	Work on draft report and correspondence regarding same (1.0).
B190 07/31/25	Other Contested Matters E. Shereff	4.10	5,207.00	Revise investigative report (4.1).
B190 07/31/25	Other Contested Matters J. Haims	2.00	4,030.00	Revise draft investigative report (1.7); correspondence with litigation team regarding same and strategy (.3).



Client: 125264 Invoice: 4044324 Invoice Date: 08/07/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 07/31/25	Other Contested Matters N. Rowles	0.20	289.00	Participate in teleconference with D. Azman, J. Haims, S. Lutkus, and E. Shereff re investigative report re D&O claims (.2).
B190 07/31/25	Other Contested Matters S. Lutkus	1.60	2,920.00	Zoom conference with D. Azman, J. Haims and N. Rowles re matters relevant to preparation of Committee investigation report (.2); retrieve and review/analyze documentation relevant to same (1.4).

Total Hours 106.20 Total For Services \$168,751.00

Task Code Summary

Task Code	Description	Hours	Amount	
B110	Case Administration	1.20	2,232.00	
B130	Asset Disposition	0.70	1,277.50	
B140	Relief from Stay/Adequate Protection	0.80	1,156.00	
	Proceedings			
B150	Mtgs/Communications w/Creditor	76.00	119,075.00	
B160	Fee/Employment Applications	15.40	24,500.50	
B190	Other Contested Matters	12.10_	20,510.00	
		106.20	168,751.00	

Total This Invoice \$168,751.00



Client: 125264 Invoice: 4044324 Invoice Date: 08/07/2025

Timekeeper Summary

Name	Hours	Rate	Amount
C. Catanese	2.20	1,145.00	2,519.00
K. Going	1.20	1,860.00	2,232.00
J. Haims	27.20	2,015.00	54,808.00
D. Hurst	8.30	1,860.00	15,438.00
S. Lutkus	10.50	1,825.00	19,162.50
N. Rainey	0.60	550.00	330.00
N. Rowles	16.50	1,445.00	23,842.50
E. Shereff	39.70	1,270.00	50,419.00
Totals	106.20		\$168,751.00